COMBINED DECLARATION AND POWER OF ATTORNEY FOR UTILITY OR DESIGN PATENT APPLICATION

As a below-named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if more than one name is listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

TOOL AND CUTTING INSERT FOR THE FINE TURNING OF GROOVES IN WORKPIECES

| the specification of w | COPY | |
|------------------------|--|------------------|
| | is attached hereto, and was amended on (if applicable). | |
| √ | was filed as United States Application Number on March 15, 2004 and was amended on | (if applicable). |
| | was filed as PCT International Application Number on and was amended on | (if applicable). |
| | | |

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose to the office all information known to me to be material to patentability as defined in title 37, Code of Federal Regulations, Sec. 1.56 (as amended effective March 16, 1992);

I hereby claim foreign priority benefits under Title 35, United States Code, §§119 (a)-(d), 172 or 365 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

| PRIOR FOREIGN/PCT APPLICATION(S) AND ANY PRIORITY CLAIMS UNDER 35 U.S.C. §§119(a)-(d), 172 or 365: | | | | | |
|--|--------------------|--------------------------------------|--|--|--|
| COUNTRY (if PCT, Indicate "PCT") | APPLICATION NUMBER | DATE OF FILING (day, month, year) | PRIORITY CLAIMED UNDER 35 U.S.C. §§119, 172 OR 365 | | |
| SWEDEN | 0300696-2 | 14/03/2003 | YES_√ NO_ | | |
| SWEDEN | | | YES_ NO_ | | |
| | | | YES_ NO_ | | |

I hereby appoint the attorneys and agents associated with the following PTO Customer Number of Burns, Doane, Swecker & Mathis, L.L.P. to prosecute said application and to transact all business in the Patent and Trademark Office connected therewith and to file, prosecute and transact all business in connection with international applications directed to said invention:

Customer Number 2 1 8 3 9

Address all correspondence to:

BURNS, DOANE, SWECKER & MATHIS, L.L.P.

Customer Number 2 1 8 3 9

P.O. Box 1404

Alexandria, Virginia 22313-1404

| Address all telephone calls to: | Alan E. Kopecki | at (703) 836-6620 |
|---------------------------------|-----------------|-------------------|
| | | |

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

| Full Name of Sole or First Inventor | Ingemar HESSMAN |
|--|--|
| Signature | |
| Date | |
| Residence (City, State, Country) | SANDVIKEN, SWEDEN |
| Citizenship | SWEDEN |
| Post Office Address | Silverslingan 19 S-811 54 Sandviken, Sweden |
| Full Name of Second Joint Inventor, If Any | Kenneth LUNDBERG |
| Signature | |
| Date | |
| Residence (City, State, Country) | GIMO, SWEDEN |
| Citizenship | SWEDEN |
| Post Office Address | Älgvägen 31, S-747 40 Gimo, Sweden |
| Full Name of Third Joint Inventor, If Any | Ove LUND |
| Signature | |
| Date | |
| Residence (City, State, Country) | ÅRSUNDA, SWEDEN |
| Citizenship | SWEDEN |
| Post Office Address | Hyttmarksvägen 8 S-810 22 Årsunda, Sweden |

| Full Name of Fourth Joint Inventor, If Any | Carl-Göran PETERSSON |
|--|---|
| Signature | |
| Date | |
| Residence (City, State, Country) | LINDOME, SWEDEN |
| Citizenship | SWEDEN |
| Post Office Address | Flintstensvägen 26 S-437 32 Lindome, Sweden |
| Full Name of Fifth Joint Inventor, If Any | Anders WRETLAND |
| Signature | |
| Date | |
| Residence (City, State, Country) | VÄSTRA FRÖLUNDA, SWEDEN |
| Citizenship | SWEDEN |
| Post Office Address | Pianogatan 22 S-421 44 Västra Frölunda, Sweden |

Additional inventors are being named on the Supplemental Additional Inventor(s) Sheet(s) attached hereto.